



GEORGIA LOCAL GOVERNMENT FINANCE

2001

County and Consolidated Governments Fiscal Planning Guide



Georgia Department of Community Affairs

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GEORGIA LOCAL GOVERNMENT FINANCE

2001 COUNTY AND CONSOLIDATED GOVERNMENTS FISCAL PLANNING GUIDE

GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

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The Fiscal Planning Guide provides data collected from counties and consolidated governments in Georgia through the 2001 Report of Local Government Finances. The Guide is a practical tool for local government officials in understanding the complexities of local finances in Georgia. Officials can use the Guide to examine the finances of their government in comparison with the finances of governments of comparable population size. The comparisons will provide officials with insights into how their governments are functioning in contrast with other local governments.

The information used to prepare the report was collected through a comprehensive survey of every county and consolidated government in the state. The project surveyed only general public purpose local governments. Not included were entities such as school boards and independent authorities. The survey has been the basis of a twenty year-old cooperative agreement between the State of Georgia and the U.S. Bureau of the Census. The data collected by the survey is forwarded to the Census Bureau each year for inclusion in its nationwide series of reports on local governments.

The annual survey of local government finances obtains data for the most recent fiscal year which ended for each local government between July 1 and the following June 30 of each year. Data in this report is for the fiscal year, which ended between July 1, 2000 and June 30, 2001. For that reason, the data reported does not conform to a specific 12-month calendar period, since governments may have differing fiscal years. In addition, governments are not required to use audited data responding to the survey. Therefore,

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a degree of caution must be used when analyzing and interpreting the data. In addition, as governments use different accounting systems,

certain data requested in the survey may not be available from each local government in the exact format requested.

Using this Guide

Comparing Local Finances

County and consolidated government officials should have little difficulty using the data contained in this report. To compare the finances of a particular government with those of a similar size, these steps should be followed:

STEP 1. Determine the population group of the government. To do this, use Appendix C, which lists all counties alphabetically, along with their 2000 population and the population group to which they belong (A through F).

STEP 2. Examine the data tables for the jurisdiction's population group. Each population group has a series of 10 tables. The group's letter designation is listed in the upper right hand corner of the page.

STEP 3. Compile the local government's data for comparison with the data of its population group. This may be difficult if audits and other local records are used. Therefore two options are suggested:

Best Option: Request a printout of the tables for your jurisdiction so that a direct comparison can be made. For this printout, contact:

Department of Community Affairs
Research Services
(404) 679-4907

2nd Best Option: Compile the data from your copy of the DCA local government finance survey, as completed in 2001 and submitted to DCA. Appendix B of this report provides the structure of data categories to be used in compiling the survey data to the form used in the tables.

A Word About The Tables

Each set of tables is preceded by a brief profile showing the number of counties in the group, their population range, and the total population of the group.

Table	Contents
1	General Revenues by Source
2	General Operating Expenditures by Category
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4	Debt Issued, Retired, Outstanding at End of Year and Interest Paid on Debt
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Per capita and average amounts, as defined below, are the primary yardsticks used in the tables to compare the finances of jurisdictions of similar size. These numbers are merely ways to compare revenues and expenditures: they are not goals or recommended levels or amounts to achieve.

Per Capita Amount: Total amount for any item or category divided by the total 2000 population of the jurisdictions reporting that amount.

Average Amount: Total amount reported by the group divided by the number of jurisdictions reporting the item.

The “Fine Print”

There may be questions on the definition or use of a particular term. Most local governments will begin using the new Uniform Chart of Accounts for Local Governments in their fiscal year ending in 2001. Conversion to the uniform chart will provide greater uniformity in local government financial reporting. However, since local governments in Georgia are not yet required to conform to a “standard chart of accounts,” these governments may not use the same terminology.

This lack of uniformity can cause problems, but two features in this guide are designed to minimize confusion. First, Appendix B outlines the structure of local finances employed by the Department of Community Affairs. It shows

what items combine or form larger categories or classes of data. Second, a “Glossary” is included. Terms and usage likely to create confusion are explained.

Further definitions and clarifications are available upon request. The instructions received by local governments with the annual Report of Local Government Finances from DCA also contain specific instructions for accounting and reporting.

Feedback

The Department of Community Affairs is determined to provide relevant information in a timely fashion and useful form. To improve the guide’s content and utility, the Board and staff of the Department invite and encourage feedback. Ideas on additional data, how to present the information, and ways to better serve Georgia’s local governments will be greatly appreciated.

County Population Group Ranges

Group	Population range	Number in group	Number reporting
A	100,000 and Above	11	11
B	50,000 - 99,999	22	22
C	25,000 - 49,999	25	25
D	15,000 - 24,999	41	40
E	10,000 - 14,999	25	25
F	Less than 10,000	32	32
Total	All counties	156 *	155

Population ranges are based upon actual counts for the year 2000 obtained from the Bureau of the Census.

* The governments of Athens-Clarke County, Augusta-Richmond County and Columbus-Muscogee County are surveyed as consolidated governments and are reported in that section of this report. Because of the limited number of consolidated governments, population groups are not prepared for these governments.

County Group - T
 Number Reporting = 156
 Population Range = All Groups
 2000 Population = 7,698,898

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	31,250,060	633.21
Property Taxes	13,105,526	265.55
Real and personal property taxes	10,207,987	206.84
All other property taxes	2,897,538	58.71
Sales Taxes	7,157,766	145.04
Local option sales taxes	3,446,462	69.83
MARTA tax	0	0.00
Special purpose sales tax	3,711,304	75.20
Excise and Special Use Taxes	1,498,253	30.36
Alcoholic beverage taxes	251,711	5.10
Insurance premiums taxes	908,134	18.40
Hotel/motel taxes	222,714	4.51
Franchise payments taxes	95,399	1.93
Other excise and special use taxes	20,295	0.41
Licenses, Permits and Fees	922,790	18.70
Intergovernmental Revenues	3,441,938	69.74
State	1,626,572	32.96
State DHR Health Grants	1,007,459	20.41
Other local funds	237,669	4.82
Federal funds	570,239	11.55
Service Charges and Other Revenues	5,123,787	103.82
Service charge revenues	1,207,962	24.48
Other revenues	3,915,825	79.34

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	23,629,180	478.79
Administration	4,601,720	93.24
Financial administration	450,636	9.13
Tax commissioner	423,591	8.58
Tax assessor/appraiser	419,278	8.50
General administration	1,898,147	38.46
General government buildings	596,560	12.09
General insurance	643,026	13.03
Legal fees	170,482	3.45
Public Safety and Corrections	7,254,169	146.99
Sheriff's department	2,139,664	43.36
Police department	1,351,214	27.38
Correctional institute	270,838	5.49
Jail	1,830,262	37.09
Fire department	1,662,191	33.68
Courts	2,202,126	44.62
Superior court	861,202	17.45
State court	293,635	5.95
Juvenile and magistrate court	467,418	9.47
Probate court	171,601	3.48
Clerk of courts	408,271	8.27
Municipal court	0	0.00
Health and Human Services	3,643,327	73.82
County/municipal hospital	580,319	11.76
Payments to other hospitals	226,549	4.59
Public health	630,515	12.78
Public welfare and social services	615,926	12.48
Ambulance service	582,558	11.80
State DHR health grants	1,007,459	20.41
Public works	437,187	8.86
Parking facilities and meters	540	0.01
Natural resources	88,414	1.79
Garbage and trash collection	140,257	2.84
Garbage disposal (landfill)	207,975	4.21

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	1,995,026	40.42
Highways and streets	1,905,026	38.60
Drainage	90,001	1.82
Leisure services	1,335,849	27.07
Parks and recreation	736,572	14.92
Libraries	599,277	12.14
Education (non-school board)	26,340	0.53
Community Development	851,065	17.24
Building inspection and regulation	316,476	6.41
Community development	534,589	10.83
Other General Operating	1,282,371	25.98

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	1,884,164	38.18
Total Construction	3,617,331	73.30
1 Highways and streets (Const.)	2,982,401	40.72
2 Drainage (Const.)	2,742,528	17.57
3 Jail (Const.)	1,384,178	17.37
4 Correctional institute (Const.)	1,652,127	16.90
5 Superior court (Const.)	5,254,445	15.78
6 Parks and recreation (Const.)	1,462,496	12.54
7 Natural resources (Const.)	542,895	10.86
8 Community development (Const.)	552,777	10.58
9 Highways and streets (Land)	497,773	9.27
10 Parks and recreation (Land)	667,781	9.17
11 General administration (Const.)	1,609,571	9.02
12 General government buildings (Const.)	649,784	7.51
13 Other expenditures (Const.)	546,152	6.74
14 Garbage and trash disposal (Const.)	473,135	6.68
15 Clerk of courts (Const.)	2,459,666	5.43

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	27,609,646	195.12	10
General obligation bonds	15,035,312	311.99	10
Other long-term debt	1,442,491	22.30	25
Lease purchase debt	1,381,978	30.81	67
Short-term debt	4,522,792	63.34	47
Retired during year			
Revenue bonds	1,654,207	14.94	47
General obligation bonds	2,364,628	21.39	37
Other long-term debt	267,439	3.86	56
Lease purchase debt	685,479	12.49	116
Short-term debt	4,165,863	60.00	48
Outstanding end of year			
Revenue bonds	46,754,681	427.91	48
General obligation bonds	21,928,564	189.92	38
Other long-term debt	2,138,564	32.45	60
Lease purchase debt	4,108,902	74.38	111
Short-term debt	3,557,281	73.93	29
Interest paid			
Revenue bonds	2,453,251	22.16	47
General obligation bonds	1,016,713	9.77	42
Other long-term debt	103,450	1.45	54
Lease purchase debt	221,994	4.07	117
Short-term debt	116,812	1.78	53

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	2,799,267	28.92	47
Bond funds	28,254,835	198.57	32
General/other funds	25,496,223	525.59	153

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Education	G.O.	85,645,000	1
2 Water/sewer system	revenue bond	51,809,917	36
3 All other	revenue bond	27,238,710	10
4 Jails	G.O.	25,221,949	8
5 Highways, streets and drainage	G.O.	15,338,851	4
6 Public buildings	G.O.	14,264,465	10
7 Multi-purpose	G.O.	12,825,459	9
8 Parks and recreation facilities	G.O.	11,449,774	5
9 Water/sewer system	G.O.	11,401,667	6
10 Parks and recreation facilities	revenue bond	9,525,226	4
11 All other	G.O.	6,892,254	12
12 Solid waste system	revenue bond	5,504,419	8
13 Jails	other long-term	4,397,946	4
14 All other	lease pool	4,391,812	52
15 Solid waste system	G.O.	3,978,936	4

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Average amount (\$)	Number reporting	Average amount (\$)	Number reporting
Water and sewer	13,796,418	50	15,034,459	52
Electric supply	0	0	0	0
Gas supply	738,108	1	746,609	1
Airport	1,166,246	9	1,363,488	9
Solid waste system	2,049,592	55	2,227,324	57
Other enterprise funds	904,842	33	1,559,767	33

Table 8. Average Personnel Expenditures for Current Operations

Category	Average amount (\$)	As % of current operations
Employee benefits	3,008,261	13.3%
Gross salaries and wages	11,144,228	49.3%
Total personnel expenditures	14,152,489	62.6%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,428.99	100.0%
1 Hospital charges	488.08	34.2%
2 Real and personal property taxes	206.84	14.5%
3 Water and sewer system	140.47	9.8%
4 Special purpose sales tax	99.22	6.9%
5 Local option sales tax	89.26	6.2%
6 State intergovernmental revenues	33.26	2.3%
7 Interest earnings on investments	28.97	2.0%
8 Fines, forfeits and court fees	28.64	2.0%
9 Motor vehicle taxes	27.70	1.9%
10 Gas supply system	26.14	1.8%
11 Solid waste system	20.78	1.5%
12 State DHR health grants	20.41	1.4%
13 Insurance premiums taxes	18.40	1.3%
14 Landfill fees	15.12	1.1%
15 All additional revenues	14.59	1.0%
16 Federal intergovernmental revenues	13.66	1.0%
17 Public utilities taxes	12.30	0.9%
18 Garbage and trash collection charges	12.26	0.9%
19 Other enterprise funds	11.63	0.8%
20 Tax collection fees	10.66	0.7%
21 Other service charges	10.60	0.7%
22 Ambulance charges	10.24	0.7%
23 Business licenses and occupational taxes	9.59	0.7%
24 Building permits	7.98	0.6%
25 Other excise and special use taxes	6.79	0.5%
26 FIFA, penalties, interest and cost	6.47	0.5%
27 Fee collections of county officers	6.30	0.4%
28 Hotel/motel tax	6.09	0.4%
29 Airport	5.83	0.4%
30 Other local intergovernmental revenues	5.83	0.4%
31 Intangible taxes (regular and recording)	5.54	0.4%
32 Alcoholic beverage taxes	5.26	0.4%
33 Special assessments	4.05	0.3%
34 Parks and recreation charges	3.21	0.2%
35 Franchise payments taxes	2.99	0.2%
36 Rents and royalties	2.87	0.2%
37 Fire service subscription fees	2.46	0.2%
38 Receipts from sale of real property	2.09	0.1%
39 Mobile home taxes	1.71	0.1%
40 Other licenses, permits and fees	1.37	0.1%
41 Receipts from sale of materials	1.25	0.1%
42 Alcoholic beverage taxes	1.23	0.1%
43 Parking facilities and meters	0.50	0.0%
44 Railroad equipment tax	0.36	0.0%
45 Cemetery fees	0.00	0.0%
46 Electric supply system	0.00	0.0%
47 MARTA sales tax	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,086.31	100.0%
1 Water and sewer system	157.13	14.5%
2 Debt service costs	125.97	11.6%
3 Construction (non-utility)	80.79	7.4%
4 County/municipal hospital	50.86	4.7%
5 Police department	49.83	4.6%
6 Sheriff's department	43.36	4.0%
7 Highways and streets	40.26	3.7%
8 Jail	39.85	3.7%
9 General administration	38.46	3.5%
10 Purchase of equipment and land	37.04	3.4%
11 Fire department	35.39	3.3%
12 Other general expenditures	27.10	2.5%
13 Gas supply system	26.44	2.4%
14 Solid waste system	23.26	2.1%
15 State DHR health grants	20.41	1.9%
16 Other enterprise funds	20.34	1.9%
17 Superior court	17.68	1.6%
18 Payments to other hospitals	16.57	1.5%
19 General insurance	15.69	1.4%
20 Correctional institute	15.58	1.4%
21 Parks and recreation	15.26	1.4%
22 Ambulance service	15.07	1.4%
23 Public health	12.89	1.2%
24 Public welfare and social services	12.58	1.2%
25 General government buildings	12.55	1.2%
26 Libraries	12.42	1.1%
27 Community development	12.04	1.1%
28 Garbage and trash disposal	11.46	1.1%
29 Garbage and trash collection	11.34	1.0%
30 Financial administration	10.33	1.0%
31 Juvenile and magistrate court	9.51	0.9%
32 Clerk of courts	9.40	0.9%
33 Tax assessor/appraiser	8.60	0.8%
34 Tax commissioner	8.58	0.8%
35 State Court	7.91	0.7%
36 Building inspection and regulation	7.72	0.7%
37 Airport	6.80	0.6%
38 Drainage	5.39	0.5%
39 Legal fees	4.46	0.4%
40 Education (general government)	4.31	0.4%
41 Probate court	3.49	0.3%
42 Natural resources	2.07	0.2%
43 Parking facilities and meters	0.14	0.0%

County Group - A
 Number Reporting = 11
 Population Range = 100,000 and Above
 2000 Population = 3,811,808

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	248,307,082	716.56
Property Taxes	116,491,340	336.17
Real and personal property taxes	92,359,384	266.53
All other property taxes	24,131,956	69.64
Sales Taxes	46,226,255	133.40
Local option sales taxes	21,667,957	62.53
MARTA tax	0	0.00
Special purpose sales tax	24,558,298	70.87
Excise and Special Use Taxes	11,109,122	32.06
Alcoholic beverage taxes	2,083,929	6.01
Insurance premiums taxes	5,900,724	17.03
Hotel/motel taxes	2,445,692	7.06
Franchise payments taxes	678,776	1.96
Other excise and special use taxes	0	0.00
Licenses, Permits and Fees	10,046,716	28.99
Intergovernmental Revenues	23,903,965	68.98
State	9,817,897	28.33
State DHR Health Grants	6,446,190	18.60
Other local funds	1,048,501	3.03
Federal funds	6,591,377	19.02
Service Charges and Other Revenues	40,529,684	116.96
Service charge revenues	7,128,426	20.57
Other revenues	33,401,258	96.39

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	189,781,818	547.67
Administration	39,213,006	113.16
Financial administration	4,571,286	13.19
Tax commissioner	2,954,889	8.53
Tax assessor/appraiser	2,649,435	7.65
General administration	15,929,769	45.97
General government buildings	5,228,110	15.09
General insurance	6,644,381	19.17
Legal fees	1,235,136	3.56
Public Safety and Corrections	60,077,662	173.37
Sheriff's department	11,426,398	32.97
Police department	17,666,471	50.98
Correctional institute	1,095,582	3.16
Jail	14,227,871	41.06
Fire department	15,661,341	45.20
Courts	18,935,315	54.64
Superior court	8,209,247	23.69
State court	3,190,837	9.21
Juvenile and magistrate court	3,988,819	11.51
Probate court	750,230	2.16
Clerk of courts	2,796,182	8.07
Municipal court	0	0.00
Health and Human Services	28,799,894	83.11
County/municipal hospital	6,481,057	18.70
Payments to other hospitals	2,676,805	7.72
Public health	4,142,948	11.96
Public welfare and social services	6,264,587	18.08
Ambulance service	2,788,307	8.05
State DHR health grants	6,446,190	18.60
Public works	795,288	2.30
Parking facilities and meters	7,654	0.02
Natural resources	323,648	0.93
Garbage and trash collection	324,538	0.94
Garbage disposal (landfill)	139,449	0.40

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	10,417,812	30.06
Highways and streets	9,404,343	27.14
Drainage	1,013,469	2.92
Leisure services	12,024,876	34.70
Parks and recreation	5,486,701	15.83
Libraries	6,538,175	18.87
Education (non-school board)	272,727	0.79
Community Development	8,950,761	25.83
Building inspection and regulation	2,785,493	8.04
Community development	6,165,268	17.79
Other General Operating	10,294,474	29.71

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	14,339,298	41.38
Total Construction	27,170,083	78.41
1 Highways and streets (Const.)	15,412,292	43.11
2 Drainage (Const.)	8,162,275	21.13
3 Superior court (Const.)	7,687,874	16.10
4 Parks and recreation (Land)	5,121,388	12.31
5 Highways and streets (Land)	3,529,469	10.19
6 General administration (Const.)	3,674,795	9.21
7 Parks and recreation (Const.)	3,329,832	8.02
8 General administration (Land)	1,969,889	6.58
9 Correctional institute (Const.)	2,796,374	4.75
10 Jail (Const.)	1,131,054	4.75
11 General government buildings (Land)	1,686,105	4.71
12 Other expenditures (Const.)	1,412,100	4.35
13 General government buildings (Const.)	1,702,467	4.25
14 Police department (Land)	1,547,245	3.63
15 Fire department (Const.)	942,371	2.76
16 Police department (Const.)	1,581,523	2.72
17 Libraries (Const.)	1,017,721	2.46
18 Public welfare and social services (Const.)	1,094,690	2.39

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	77,318,333	219.60	3
General obligation bonds	30,086,259	212.02	1
Other long-term debt	3,725,484	7.80	2
Lease purchase debt	5,748,562	16.95	3
Short-term debt	36,174,704	62.33	4
Retired during year			
Revenue bonds	6,892,181	16.16	8
General obligation bonds	9,823,404	19.21	6
Other long-term debt	676,297	1.26	4
Lease purchase debt	2,305,980	7.20	10
Short-term debt	32,966,000	56.80	4
Outstanding end of year			
Revenue bonds	204,333,885	479.19	8
General obligation bonds	77,884,631	169.82	7
Other long-term debt	4,578,966	8.51	4
Lease purchase debt	27,019,022	84.33	10
Short-term debt	36,417,408	86.73	2
Interest paid			
Revenue bonds	10,989,240	25.77	8
General obligation bonds	5,164,838	10.10	6
Other long-term debt	196,571	0.37	4
Lease purchase debt	1,546,523	4.83	10
Short-term debt	934,651	1.61	4

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	13,732,611	28.00	6
Bond funds	90,512,773	191.97	7
General/other funds	259,841,862	725.86	10

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	revenue bond	229,029,866	6
2 Education	G.O.	85,645,000	1
3 All other	revenue bond	62,895,367	3
4 Public buildings	G.O.	49,660,325	2
5 All other	lease pool	41,494,640	5
6 Multi-purpose	G.O.	38,336,156	1
7 Jails	G.O.	36,627,918	5
8 All purposes	short-term	36,417,408	2
9 Highways, streets and drainage	G.O.	30,533,000	2
10 Parks and recreation facilities	G.O.	25,832,380	2
11 Solid waste system	revenue bond	10,901,626	3
12 Parks and recreation facilities	revenue bond	9,525,226	4

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	79,135,802	7	81,755,391	7
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	3,113,003	3	3,443,906	3
Solid waste system	7,646,841	8	8,521,513	8
Other enterprise funds	4,461,484	4	8,385,926	4

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	25,802,368	14.1%
Gross salaries and wages	95,150,959	51.9%
Total personnel expenditures	120,953,327	66.0%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,052.32	100.0%
1 Real and personal property taxes	266.53	25.3%
2 Water and sewer system	175.29	16.7%
3 Special purpose sales tax	115.94	11.0%
4 Local option sales tax	100.87	9.6%
5 Interest earnings on investments	41.07	3.9%
6 Motor vehicle taxes	33.08	3.1%
7 State intergovernmental revenues	28.33	2.7%
8 Fines, forfeits and court fees	27.52	2.6%
9 All additional revenues	22.71	2.2%
10 Federal intergovernmental revenues	20.25	1.9%
11 State DHR health grants	18.60	1.8%
12 Solid waste system	18.01	1.7%
13 Insurance premiums taxes	17.03	1.6%
14 Business licenses and occupational taxes	16.60	1.6%
15 Garbage and trash collection charges	14.64	1.4%
16 Tax collection fees	12.46	1.2%
17 Landfill fees	11.84	1.1%
18 Other enterprise funds	11.28	1.1%
19 Other service charges	10.07	1.0%
20 Building permits	9.50	0.9%
21 Public utilities taxes	9.41	0.9%
22 FIFA, penalties, interest and cost	7.65	0.7%
23 Hotel/motel tax	7.27	0.7%
24 Intangible taxes (regular and recording)	7.03	0.7%
25 Airport	6.26	0.6%
26 Alcoholic beverage taxes	6.01	0.6%
27 Ambulance charges	6.01	0.6%
28 Fee collections of county officers	4.98	0.5%
29 Special assessments	4.52	0.4%
30 Franchise payments taxes	4.29	0.4%
31 Other local intergovernmental revenues	3.22	0.3%
32 Parks and recreation charges	3.06	0.3%
33 Rents and royalties	3.04	0.3%
34 Alcoholic beverage taxes	1.78	0.2%
35 Other licenses, permits and fees	1.60	0.2%
36 Receipts from sale of real property	1.28	0.1%
37 Mobile home taxes	1.11	0.1%
38 Receipts from sale of materials	0.93	0.1%
39 Fire service subscription fees	0.63	0.1%
40 Parking facilities and meters	0.40	0.0%
41 Railroad equipment tax	0.21	0.0%
42 Cemetery fees	0.00	0.0%
43 Electric supply system	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Other excise and special use taxes	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,113.92	100.0%
1 Water and sewer system	181.09	16.3%
2 Debt service costs	120.37	10.8%
3 Construction (non-utility)	83.59	7.5%
4 County/municipal hospital	68.02	6.1%
5 Police department	54.56	4.9%
6 Fire department	48.12	4.3%
7 General administration	45.97	4.1%
8 Jail	41.06	3.7%
9 Purchase of equipment and land	38.17	3.4%
10 Sheriff's department	32.97	3.0%
11 Other general expenditures	29.71	2.7%
12 Highways and streets	28.90	2.6%
13 Superior court	23.69	2.1%
14 Other enterprise funds	21.20	1.9%
15 Solid waste system	20.07	1.8%
16 General insurance	19.79	1.8%
17 Libraries	18.87	1.7%
18 State DHR health grants	18.60	1.7%
19 Public welfare and social services	18.08	1.6%
20 Payments to other hospitals	17.95	1.6%
21 Community development	17.79	1.6%
22 Parks and recreation	15.83	1.4%
23 General government buildings	15.09	1.4%
24 Financial administration	13.19	1.2%
25 Public health	11.96	1.1%
26 Juvenile and magistrate court	11.51	1.0%
27 Ambulance service	10.88	1.0%
28 Garbage and trash collection	9.25	0.8%
29 State Court	9.21	0.8%
30 Clerk of courts	9.19	0.8%
31 Building inspection and regulation	8.57	0.8%
32 Tax commissioner	8.53	0.8%
33 Tax assessor/appraiser	7.65	0.7%
34 Airport	6.93	0.6%
35 Correctional institute	6.69	0.6%
36 Drainage	6.50	0.6%
37 Education (general government)	5.10	0.5%
38 Legal fees	4.24	0.4%
39 Probate court	2.16	0.2%
40 Garbage and trash disposal	1.60	0.1%
41 Natural resources	1.11	0.1%
42 Parking facilities and meters	0.14	0.0%

County Group - B
 Number Reporting = 22
 Population Range = 50,000 - 99,999
 2000 Population = 1,677,073

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	44,371,926	582.08
Property Taxes	14,747,670	193.46
Real and personal property taxes	11,211,899	147.08
All other property taxes	3,535,770	46.38
Sales Taxes	13,530,435	177.49
Local option sales taxes	7,073,156	92.79
MARTA tax	0	0.00
Special purpose sales tax	6,457,279	84.71
Excise and Special Use Taxes	2,450,242	32.14
Alcoholic beverage taxes	404,417	5.31
Insurance premiums taxes	1,455,826	19.10
Hotel/motel taxes	263,878	3.46
Franchise payments taxes	216,724	2.84
Other excise and special use taxes	109,398	1.44
Licenses, Permits and Fees	943,478	12.38
Intergovernmental Revenues	5,853,768	76.79
State	2,790,883	36.61
State DHR Health Grants	2,198,162	28.84
Other local funds	579,799	7.61
Federal funds	284,924	3.74
Service Charges and Other Revenues	6,846,333	89.81
Service charge revenues	1,553,583	20.38
Other revenues	5,292,751	69.43

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	31,391,880	411.80
Administration	5,107,578	67.00
Financial administration	373,256	4.90
Tax commissioner	606,036	7.95
Tax assessor/appraiser	612,598	8.04
General administration	2,313,866	30.35
General government buildings	664,750	8.72
General insurance	267,789	3.51
Legal fees	269,283	3.53
Public Safety and Corrections	11,245,374	147.52
Sheriff's department	4,386,476	57.54
Police department	658,369	8.64
Correctional institute	723,060	9.49
Jail	2,900,926	38.05
Fire department	2,576,543	33.80
Courts	2,816,181	36.94
Superior court	918,219	12.05
State court	268,362	3.52
Juvenile and magistrate court	713,870	9.36
Probate court	243,237	3.19
Clerk of courts	672,493	8.82
Municipal court	0	0.00
Health and Human Services	5,041,231	66.13
County/municipal hospital	117,755	1.54
Payments to other hospitals	116,865	1.53
Public health	1,618,754	21.23
Public welfare and social services	432,942	5.68
Ambulance service	556,753	7.30
State DHR health grants	2,198,162	28.84
Public works	483,845	6.35
Parking facilities and meters	0	0.00
Natural resources	96,992	1.27
Garbage and trash collection	145,052	1.90
Garbage disposal (landfill)	241,801	3.17

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	2,534,866	33.25
Highways and streets	2,419,686	31.74
Drainage	115,180	1.51
Leisure services	1,875,426	24.60
Parks and recreation	1,293,993	16.97
Libraries	581,433	7.63
Education (non-school board)	39,190	0.51
Community Development	756,375	9.92
Building inspection and regulation	507,850	6.66
Community development	248,525	3.26
Other General Operating	1,491,815	19.57

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	2,396,608	31.44
Total Construction	6,800,789	89.21
1 Financial administration (Const.)	4,068,393	58.03
2 Clerk of courts (Const.)	4,852,536	54.35
3 Highways and streets (Const.)	2,914,762	38.32
4 Jail (Const.)	2,741,269	35.59
5 Correctional institute (Const.)	1,975,302	26.61
6 Parks and recreation (Const.)	1,612,090	20.73
7 Community development (Const.)	1,481,757	19.27
8 Police department (Const.)	1,269,665	14.98
9 General government buildings (Const.)	1,000,617	13.40
10 Other expenditures (Const.)	683,379	8.74
11 Public welfare and social services (Const.)	456,246	8.56
12 Garbage and trash disposal (Const.)	536,354	6.83
13 Garbage and trash disposal (Land)	430,216	6.31
14 Parks and recreation (Land)	452,958	5.93
15 Highways and streets (Land)	395,436	5.22
16 Fire department (Const.)	390,933	5.14
17 Natural resources (Const.)	401,623	5.11
18 Libraries (Const.)	379,335	4.64

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	9,826,964	130.61	4
General obligation bonds	31,990,992	374.20	3
Other long-term debt	2,193,739	26.23	4
Lease purchase debt	1,811,126	23.77	13
Short-term debt	3,962,500	51.51	4
Retired during year			
Revenue bonds	1,104,449	14.17	15
General obligation bonds	2,287,500	31.51	8
Other long-term debt	457,411	6.06	13
Lease purchase debt	1,616,676	21.15	20
Short-term debt	3,639,536	52.79	5
Outstanding end of year			
Revenue bonds	33,185,423	425.89	15
General obligation bonds	21,677,089	284.80	11
Other long-term debt	4,363,405	57.82	13
Lease purchase debt	4,460,883	59.25	18
Short-term debt	1,225,000	16.85	2
Interest paid			
Revenue bonds	1,539,787	19.76	15
General obligation bonds	860,538	11.31	11
Other long-term debt	207,719	2.75	13
Lease purchase debt	245,222	3.21	20
Short-term debt	96,369	1.32	6

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	2,655,072	34.68	13
Bond funds	18,451,641	240.60	13
General/other funds	32,783,740	430.06	22

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	revenue bond	32,965,738	12
2 Multi-purpose	G.O.	31,486,488	2
3 All other	revenue bond	26,398,667	3
4 Water/sewer system	G.O.	15,795,000	4
5 All other	G.O.	13,693,750	4
6 Jails	other long-term	9,090,000	1
7 Jails	G.O.	8,750,500	2
8 Public buildings	G.O.	7,743,000	3
9 Public buildings	lease pool	4,932,372	7
10 Solid waste system	G.O.	4,371,667	3
11 Water/sewer system	other long-term	4,032,826	11
12 Parks and recreation facilities	G.O.	3,675,000	1

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	8,224,535	14	11,220,862	15
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	332,085	2	410,753	2
Solid waste system	1,427,931	15	1,851,621	15
Other enterprise funds	751,509	6	1,528,388	5

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	4,204,151	14.4%
Gross salaries and wages	14,808,128	50.7%
Total personnel expenditures	19,012,279	65.1%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	779.52	100.0%
1 Real and personal property taxes	147.08	18.9%
2 Water and sewer system	104.35	13.4%
3 Local option sales tax	100.33	12.9%
4 Special purpose sales tax	95.88	12.3%
5 State intergovernmental revenues	38.21	4.9%
6 Fines, forfeits and court fees	30.63	3.9%
7 State DHR health grants	28.84	3.7%
8 Interest earnings on investments	24.50	3.1%
9 Motor vehicle taxes	21.58	2.8%
10 Insurance premiums taxes	19.10	2.4%
11 Solid waste system	17.82	2.3%
12 Other service charges	11.67	1.5%
13 Other local intergovernmental revenues	10.62	1.4%
14 Other excise and special use taxes	9.90	1.3%
15 Public utilities taxes	9.78	1.3%
16 Ambulance charges	9.71	1.2%
17 Other enterprise funds	9.30	1.2%
18 Tax collection fees	9.14	1.2%
19 Building permits	8.11	1.0%
20 Landfill fees	7.41	1.0%
21 All additional revenues	7.33	0.9%
22 FIFA, penalties, interest and cost	5.44	0.7%
23 Alcoholic beverage taxes	5.31	0.7%
24 Fee collections of county officers	5.09	0.7%
25 Intangible taxes (regular and recording)	4.73	0.6%
26 Hotel/motel tax	4.71	0.6%
27 Federal intergovernmental revenues	4.59	0.6%
28 Fire service subscription fees	3.71	0.5%
29 Airport	3.69	0.5%
30 Business licenses and occupational taxes	3.27	0.4%
31 Franchise payments taxes	3.12	0.4%
32 Parks and recreation charges	3.02	0.4%
33 Special assessments	2.63	0.3%
34 Rents and royalties	1.98	0.3%
35 Receipts from sale of real property	1.86	0.2%
36 Other licenses, permits and fees	1.20	0.2%
37 Mobile home taxes	1.13	0.1%
38 Receipts from sale of materials	0.86	0.1%
39 Alcoholic beverage taxes	0.81	0.1%
40 Garbage and trash collection charges	0.65	0.1%
41 Parking facilities and meters	0.22	0.0%
42 Railroad equipment tax	0.20	0.0%
43 Cemetery fees	0.00	0.0%
44 Electric supply system	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 MARTA sales tax	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	940.63	100.0%
1 Water and sewer system	144.54	15.4%
2 Debt service costs	113.01	12.0%
3 Construction (non-utility)	89.21	9.5%
4 Sheriff's department	57.54	6.1%
5 Jail	46.75	5.0%
6 Fire department	35.70	3.8%
7 Highways and streets	33.13	3.5%
8 Purchase of equipment and land	31.44	3.3%
9 Police department	30.63	3.3%
10 Correctional institute	30.37	3.2%
11 General administration	30.35	3.2%
12 State DHR health grants	28.84	3.1%
13 Solid waste system	23.11	2.5%
14 Public health	21.23	2.3%
15 Other general expenditures	20.42	2.2%
16 Other enterprise funds	18.06	1.9%
17 Parks and recreation	17.62	1.9%
18 Payments to other hospitals	14.46	1.5%
19 Superior court	12.05	1.3%
20 Garbage and trash disposal	9.69	1.0%
21 Juvenile and magistrate court	9.36	1.0%
22 Ambulance service	9.27	1.0%
23 General government buildings	9.25	1.0%
24 Clerk of courts	9.15	1.0%
25 Tax assessor/appraiser	8.52	0.9%
26 County/municipal hospital	8.51	0.9%
27 Building inspection and regulation	8.20	0.9%
28 Tax commissioner	7.95	0.8%
29 Libraries	7.63	0.8%
30 General insurance	5.99	0.6%
31 State Court	5.98	0.6%
32 Public welfare and social services	5.89	0.6%
33 Garbage and trash collection	5.89	0.6%
34 Financial administration	5.56	0.6%
35 Legal fees	5.22	0.6%
36 Airport	4.57	0.5%
37 Education (general government)	3.67	0.4%
38 Drainage	3.66	0.4%
39 Community development	3.57	0.4%
40 Probate court	3.19	0.3%
41 Natural resources	1.45	0.2%

County Group - C
 Number Reporting = 25
 Population Range = 25,000 - 49,999
 2000 Population = 879,457

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	17,710,402	503.45
Property Taxes	6,468,617	183.88
Real and personal property taxes	5,039,072	143.24
All other property taxes	1,429,545	40.64
Sales Taxes	4,773,331	135.69
Local option sales taxes	2,465,742	70.09
MARTA tax	0	0.00
Special purpose sales tax	2,307,588	65.60
Excise and Special Use Taxes	842,180	23.94
Alcoholic beverage taxes	107,222	3.05
Insurance premiums taxes	672,176	19.11
Hotel/motel taxes	9,331	0.27
Franchise payments taxes	50,296	1.43
Other excise and special use taxes	3,154	0.09
Licenses, Permits and Fees	193,208	5.49
Intergovernmental Revenues	2,449,741	69.64
State	1,253,208	35.62
State DHR Health Grants	888,392	25.25
Other local funds	184,617	5.25
Federal funds	123,524	3.51
Service Charges and Other Revenues	2,983,325	84.81
Service charge revenues	1,020,589	29.01
Other revenues	1,962,737	55.79

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	13,081,296	371.86
Administration	2,550,496	72.50
Financial administration	181,295	5.15
Tax commissioner	273,602	7.78
Tax assessor/appraiser	313,960	8.92
General administration	1,022,347	29.06
General government buildings	339,167	9.64
General insurance	316,954	9.01
Legal fees	103,171	2.93
Public Safety and Corrections	3,690,367	104.90
Sheriff's department	1,505,867	42.81
Police department	64,611	1.84
Correctional institute	339,676	9.66
Jail	1,250,675	35.55
Fire department	529,538	15.05
Courts	1,108,157	31.50
Superior court	371,958	10.57
State court	95,897	2.73
Juvenile and magistrate court	228,922	6.51
Probate court	152,067	4.32
Clerk of courts	259,314	7.37
Municipal court	0	0.00
Health and Human Services	2,014,947	57.28
County/municipal hospital	93,947	2.67
Payments to other hospitals	47,323	1.35
Public health	272,771	7.75
Public welfare and social services	188,296	5.35
Ambulance service	524,219	14.90
State DHR health grants	888,392	25.25
Public works	483,059	13.73
Parking facilities and meters	0	0.00
Natural resources	78,086	2.22
Garbage and trash collection	161,207	4.58
Garbage disposal (landfill)	243,766	6.93

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	1,650,664	46.92
Highways and streets	1,642,414	46.69
Drainage	8,250	0.23
Leisure services	578,859	16.46
Parks and recreation	434,569	12.35
Libraries	144,290	4.10
Education (non-school board)	3,454	0.10
Community Development	219,801	6.25
Building inspection and regulation	113,724	3.23
Community development	106,076	3.02
Other General Operating	781,491	22.22

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	1,033,662	29.38
Total Construction	1,704,494	48.45
1 Correctional institute (Const.)	1,393,788	49.36
2 Garbage and trash disposal (Const.)	1,316,881	31.92
3 Jail (Const.)	1,055,185	27.12
4 Highways and streets (Const.)	891,703	22.60
5 Parks and recreation (Const.)	803,908	22.46
6 Highways and streets (Land)	449,651	13.04
7 Public health (Const.)	495,063	12.83
8 Community development (Const.)	474,238	12.08
9 General government buildings (Const.)	423,926	11.25
10 Other expenditures (Const.)	398,056	10.51
11 Superior court (Const.)	387,589	8.88
12 General administration (Const.)	323,915	7.78
13 Public welfare and social services (Const.)	263,179	6.30
14 General government buildings (Land)	203,756	5.73
15 Fire department (Land)	217,518	5.72
16 Other expenditures (Land)	160,999	4.66
17 Parks and recreation (Land)	152,613	4.43
18 Sheriffs department (Land)	132,230	3.76

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	47,304	1.71	1
General obligation bonds	11,960,000	433.38	1
Other long-term debt	1,729,261	54.11	3
Lease purchase debt	1,102,174	33.99	13
Short-term debt	2,622,780	73.99	9
Retired during year			
Revenue bonds	156,408	4.33	10
General obligation bonds	761,500	22.96	5
Other long-term debt	77,516	2.44	10
Lease purchase debt	469,650	13.57	20
Short-term debt	2,930,332	82.68	8
Outstanding end of year			
Revenue bonds	5,393,031	147.43	11
General obligation bonds	6,653,125	192.33	2
Other long-term debt	1,035,464	31.73	10
Lease purchase debt	1,814,218	53.25	19
Short-term debt	3,439,845	95.53	4
Interest paid			
Revenue bonds	170,582	4.73	10
General obligation bonds	105,426	3.18	5
Other long-term debt	27,094	0.84	9
Lease purchase debt	86,969	2.51	20
Short-term debt	110,051	3.11	8

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	381,617	10.73	10
Bond funds	5,389,248	148.61	3
General/other funds	9,099,936	259.09	24

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 Public buildings	G.O.	11,960,000	1
2 Water/sewer system	revenue bond	5,856,476	9
3 All purposes	short-term	3,439,845	4
4 Solid waste system	revenue bond	2,430,061	1
5 Multi-purpose	lease pool	1,794,634	4
6 Public buildings	lease pool	1,779,853	6
7 Jails	lease pool	1,751,500	4
8 All other	G.O.	1,346,250	1
9 All other	revenue bond	847,500	2
10 Solid waste system	other long-term	696,951	4
11 Water/sewer system	lease pool	546,187	1
12 Water/sewer system	other long-term	494,473	6

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	1,175,207	9	1,850,829	9
Electric supply	0	0	0	0
Gas supply	738,108	1	746,609	1
Airport	163,611	3	370,028	3
Solid waste system	1,275,071	13	1,249,423	14
Other enterprise funds	495,823	9	595,384	10

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	1,397,172	11.5%
Gross salaries and wages	5,589,602	45.8%
Total personnel expenditures	6,986,774	57.3%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	693.73	100.0%
1 Real and personal property taxes	143.24	20.6%
2 Local option sales tax	75.35	10.9%
3 Special purpose sales tax	74.19	10.7%
4 State intergovernmental revenues	35.62	5.1%
5 Water and sewer system	33.70	4.9%
6 Solid waste system	32.79	4.7%
7 Fines, forfeits and court fees	27.31	3.9%
8 Gas supply system	26.14	3.8%
9 State DHR health grants	25.25	3.6%
10 Motor vehicle taxes	21.96	3.2%
11 Insurance premiums taxes	19.11	2.8%
12 Landfill fees	18.92	2.7%
13 Ambulance charges	15.57	2.2%
14 Other enterprise funds	14.29	2.1%
15 Garbage and trash collection charges	13.06	1.9%
16 Other service charges	11.50	1.7%
17 Interest earnings on investments	10.82	1.6%
18 Fee collections of county officers	8.75	1.3%
19 Public utilities taxes	7.32	1.1%
20 Tax collection fees	7.01	1.0%
21 Fire service subscription fees	6.27	0.9%
22 Other local intergovernmental revenues	6.20	0.9%
23 All additional revenues	5.87	0.8%
24 Special assessments	5.22	0.8%
25 Receipts from sale of real property	4.98	0.7%
26 FIFA, penalties, interest and cost	4.54	0.7%
27 Federal intergovernmental revenues	4.37	0.6%
28 Airport	4.18	0.6%
29 Building permits	4.10	0.6%
30 Parks and recreation charges	3.65	0.5%
31 Alcoholic beverage taxes	3.53	0.5%
32 Intangible taxes (regular and recording)	3.42	0.5%
33 Mobile home taxes	3.15	0.5%
34 Rents and royalties	2.97	0.4%
35 Receipts from sale of materials	2.17	0.3%
36 Franchise payments taxes	1.65	0.2%
37 Other excise and special use taxes	1.53	0.2%
38 Business licenses and occupational taxes	1.52	0.2%
39 Other licenses, permits and fees	0.91	0.1%
40 Hotel/motel tax	0.72	0.1%
41 Railroad equipment tax	0.52	0.1%
42 Alcoholic beverage taxes	0.32	0.0%
43 Cemetery fees	0.00	0.0%
44 Electric supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	810.93	100.0%
1 Debt service costs	122.17	15.1%
2 Construction (non-utility)	54.92	6.8%
3 Water and sewer system	53.07	6.5%
4 Highways and streets	46.69	5.8%
5 Sheriff's department	42.81	5.3%
6 Jail	37.88	4.7%
7 Solid waste system	32.90	4.1%
8 Correctional institute	31.42	3.9%
9 Purchase of equipment and land	30.43	3.8%
10 General administration	29.06	3.6%
11 Gas supply system	26.44	3.3%
12 State DHR health grants	25.25	3.1%
13 Other general expenditures	23.39	2.9%
14 Ambulance service	18.48	2.3%
15 Other enterprise funds	17.59	2.2%
16 Garbage and trash disposal	16.08	2.0%
17 Fire department	15.05	1.9%
18 County/municipal hospital	14.56	1.8%
19 Police department	13.88	1.7%
20 General insurance	13.20	1.6%
21 Parks and recreation	12.98	1.6%
22 Garbage and trash collection	11.31	1.4%
23 Superior court	10.90	1.3%
24 General government buildings	10.34	1.3%
25 Airport	9.45	1.2%
26 Clerk of courts	9.26	1.1%
27 Tax assessor/appraiser	8.92	1.1%
28 Tax commissioner	7.78	1.0%
29 Public health	7.75	1.0%
30 Financial administration	6.72	0.8%
31 Juvenile and magistrate court	6.51	0.8%
32 Payments to other hospitals	6.05	0.7%
33 Public welfare and social services	5.35	0.7%
34 State Court	4.85	0.6%
35 Libraries	4.68	0.6%
36 Building inspection and regulation	4.50	0.6%
37 Probate court	4.32	0.5%
38 Legal fees	4.19	0.5%
39 Community development	4.17	0.5%
40 Natural resources	2.52	0.3%
41 Drainage	2.19	0.3%
42 Education (general government)	0.92	0.1%

County Group - D
 Number Reporting = 41
 Population Range = 15,000 - 24,999
 2000 Population = 818,804

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	11,268,809	564.26
Property Taxes	4,190,186	209.82
Real and personal property taxes	2,954,003	147.92
All other property taxes	1,236,183	61.90
Sales Taxes	3,209,040	160.69
Local option sales taxes	1,358,152	68.01
MARTA tax	0	0.00
Special purpose sales tax	1,850,888	92.68
Excise and Special Use Taxes	559,143	28.00
Alcoholic beverage taxes	69,542	3.48
Insurance premiums taxes	419,060	20.98
Hotel/motel taxes	29,296	1.47
Franchise payments taxes	28,102	1.41
Other excise and special use taxes	13,143	0.66
Licenses, Permits and Fees	132,054	6.61
Intergovernmental Revenues	1,292,092	64.70
State	828,963	41.51
State DHR Health Grants	208,336	10.43
Other local funds	128,954	6.46
Federal funds	125,838	6.30
Service Charges and Other Revenues	1,886,294	94.45
Service charge revenues	702,259	35.16
Other revenues	1,184,035	59.29

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	8,693,977	435.33
Administration	1,613,693	80.80
Financial administration	108,225	5.42
Tax commissioner	184,029	9.21
Tax assessor/appraiser	222,125	11.12
General administration	660,445	33.07
General government buildings	186,173	9.32
General insurance	183,986	9.21
Legal fees	68,710	3.44
Public Safety and Corrections	2,064,653	103.38
Sheriff's department	1,098,965	55.03
Police department	7,081	0.35
Correctional institute	101,136	5.06
Jail	543,439	27.21
Fire department	314,032	15.72
Courts	659,606	33.03
Superior court	237,490	11.89
State court	38,583	1.93
Juvenile and magistrate court	108,289	5.42
Probate court	107,149	5.37
Clerk of courts	168,095	8.42
Municipal court	0	0.00
Health and Human Services	1,157,103	57.94
County/municipal hospital	57,806	2.89
Payments to other hospitals	45,093	2.26
Public health	151,719	7.60
Public welfare and social services	171,358	8.58
Ambulance service	522,790	26.18
State DHR health grants	208,336	10.43
Public works	521,969	26.14
Parking facilities and meters	0	0.00
Natural resources	84,986	4.26
Garbage and trash collection	144,763	7.25
Garbage disposal (landfill)	292,220	14.63

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	1,487,559	74.49
Highways and streets	1,485,149	74.37
Drainage	2,410	0.12
Leisure services	348,656	17.46
Parks and recreation	259,867	13.01
Libraries	88,789	4.45
Education (non-school board)	0	0.00
Community Development	213,365	10.68
Building inspection and regulation	85,150	4.26
Community development	128,215	6.42
Other General Operating	627,374	31.41

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	991,961	49.67
Total Construction	1,256,273	62.91
1 Correctional institute (Const.)	1,548,884	65.04
2 Highways and streets (Const.)	1,052,738	53.73
3 Community development (Const.)	722,886	39.85
4 Natural resources (Const.)	684,166	31.93
5 Community development (Land)	574,238	27.63
6 Parks and recreation (Const.)	497,002	23.99
7 Garbage and trash disposal (Const.)	421,760	22.37
8 Libraries (Const.)	397,889	20.19
9 Jail (Const.)	408,754	20.05
10 General administration (Const.)	339,801	20.01
11 Other expenditures (Land)	366,235	18.20
12 Other expenditures (Const.)	295,697	13.72
13 Public welfare and social services (Land)	241,363	12.11
14 Fire department (Const.)	258,854	11.97
15 Fire department (Land)	160,660	8.18
16 General government buildings (Const.)	153,182	7.97
17 Highways and streets (Land)	158,457	7.79
18 Public health (Const.)	133,888	6.27

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	3,921,000	165.67	1
General obligation bonds	0	0.00	0
Other long-term debt	1,186,841	60.67	9
Lease purchase debt	1,218,606	61.80	20
Short-term debt	1,556,540	75.27	10
Retired during year			
Revenue bonds	401,233	18.37	10
General obligation bonds	523,895	25.04	9
Other long-term debt	260,997	12.75	15
Lease purchase debt	349,745	17.43	31
Short-term debt	1,630,528	79.38	8
Outstanding end of year			
Revenue bonds	4,810,821	220.22	10
General obligation bonds	1,705,625	82.04	8
Other long-term debt	1,861,737	91.65	18
Lease purchase debt	1,519,102	75.70	31
Short-term debt	1,515,081	72.93	6
Interest paid			
Revenue bonds	233,919	10.71	10
General obligation bonds	102,418	4.89	9
Other long-term debt	91,603	4.55	16
Lease purchase debt	89,522	4.46	31
Short-term debt	52,712	2.56	10

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	1,073,728	49.82	6
Bond funds	909,549	43.58	5
General/other funds	5,855,738	293.21	41

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 Water/sewer system	revenue bond	6,409,438	6
2 Jails	other long-term	4,105,284	2
3 Jails	lease pool	3,112,017	4
4 Water/sewer system	G.O.	2,615,000	2
5 Industrial revenue bonds	revenue bond	2,107,000	3
6 Water/sewer system	lease pool	2,074,792	3
7 Solid waste system	other long-term	1,840,080	2
8 Public buildings	G.O.	1,545,000	2
9 All purposes	short-term	1,515,081	6
10 All other	revenue bond	1,405,000	2
11 Parks and recreation facilities	lease pool	1,356,206	3
12 Water/sewer system	other long-term	1,279,500	7

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	728,632	11	1,616,063	11
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	0	0	8,085	1
Solid waste system	913,490	13	895,230	13
Other enterprise funds	323,113	6	450,163	6

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	876,477	10.3%
Gross salaries and wages	3,632,001	42.8%
Total personnel expenditures	4,508,478	53.1%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	810.19	100.0%
1 Real and personal property taxes	147.92	18.3%
2 Special purpose sales tax	98.10	12.1%
3 Public utilities taxes	79.52	9.8%
4 Local option sales tax	71.41	8.8%
5 Solid waste system	44.12	5.4%
6 State intergovernmental revenues	41.51	5.1%
7 Water and sewer system	33.04	4.1%
8 Fines, forfeits and court fees	30.17	3.7%
9 Motor vehicle taxes	24.23	3.0%
10 Insurance premiums taxes	20.98	2.6%
11 Garbage and trash collection charges	18.40	2.3%
12 Ambulance charges	17.24	2.1%
13 Other enterprise funds	16.72	2.1%
14 Landfill fees	15.78	1.9%
15 Interest earnings on investments	13.09	1.6%
16 Fire service subscription fees	11.79	1.5%
17 Other service charges	10.75	1.3%
18 State DHR health grants	10.43	1.3%
19 Parking facilities and meters	10.17	1.3%
20 Tax collection fees	9.41	1.2%
21 Other local intergovernmental revenues	9.25	1.1%
22 Fee collections of county officers	9.20	1.1%
23 Federal intergovernmental revenues	8.67	1.1%
24 All additional revenues	5.64	0.7%
25 FIFA, penalties, interest and cost	5.30	0.7%
26 Building permits	4.75	0.6%
27 Special assessments	4.32	0.5%
28 Intangible taxes (regular and recording)	4.31	0.5%
29 Other excise and special use taxes	4.04	0.5%
30 Alcoholic beverage taxes	3.96	0.5%
31 Parks and recreation charges	3.75	0.5%
32 Receipts from sale of materials	3.70	0.5%
33 Hotel/motel tax	3.53	0.4%
34 Rents and royalties	3.33	0.4%
35 Receipts from sale of real property	3.19	0.4%
36 Mobile home taxes	2.77	0.3%
37 Business licenses and occupational taxes	1.78	0.2%
38 Franchise payments taxes	1.72	0.2%
39 Other licenses, permits and fees	1.05	0.1%
40 Railroad equipment tax	0.59	0.1%
41 Alcoholic beverage taxes	0.55	0.1%
42 Airport	0.00	0.0%
43 Cemetery fees	0.00	0.0%
44 Electric supply system	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 Hospital charges	0.00	0.0%
47 MARTA sales tax	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,029.36	100.0%
1 Debt service costs	203.97	19.8%
2 Construction (non-utility)	80.84	7.9%
3 Highways and streets	75.79	7.4%
4 Water and sewer system	73.29	7.1%
5 Sheriff's department	55.03	5.3%
6 Purchase of equipment and land	53.94	5.2%
7 Solid waste system	43.24	4.2%
8 Correctional institute	41.44	4.0%
9 Other general expenditures	33.40	3.2%
10 General administration	33.07	3.2%
11 Jail	30.49	3.0%
12 Ambulance service	29.88	2.9%
13 Other enterprise funds	23.29	2.3%
14 Garbage and trash disposal	21.05	2.0%
15 Payments to other hospitals	18.13	1.8%
16 Fire department	16.19	1.6%
17 Garbage and trash collection	16.14	1.6%
18 County/municipal hospital	15.58	1.5%
19 Parks and recreation	13.66	1.3%
20 Superior court	12.62	1.2%
21 Tax assessor/appraiser	11.12	1.1%
22 General insurance	10.79	1.0%
23 State DHR health grants	10.43	1.0%
24 General government buildings	10.36	1.0%
25 Clerk of courts	9.70	0.9%
26 Tax commissioner	9.21	0.9%
27 Financial administration	8.64	0.8%
28 Public welfare and social services	8.58	0.8%
29 Public health	8.02	0.8%
30 Community development	7.82	0.8%
31 Building inspection and regulation	6.29	0.6%
32 Police department	6.28	0.6%
33 Juvenile and magistrate court	5.57	0.5%
34 Probate court	5.51	0.5%
35 Natural resources	4.77	0.5%
36 Libraries	4.66	0.5%
37 Legal fees	4.44	0.4%
38 State Court	4.26	0.4%
39 Drainage	1.38	0.1%
40 Airport	0.50	0.0%

County Group - E
 Number Reporting = 25
 Population Range = 10,000 - 14,999
 2000 Population = 298,266

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	6,512,780	545.89
Property Taxes	2,505,807	210.03
Real and personal property taxes	1,965,328	164.73
All other property taxes	540,479	45.30
Sales Taxes	1,549,132	129.84
Local option sales taxes	688,038	57.67
MARTA tax	0	0.00
Special purpose sales tax	861,094	72.17
Excise and Special Use Taxes	341,013	28.58
Alcoholic beverage taxes	49,179	4.12
Insurance premiums taxes	259,238	21.73
Hotel/motel taxes	21,797	1.83
Franchise payments taxes	6,514	0.55
Other excise and special use taxes	4,285	0.36
Licenses, Permits and Fees	74,627	6.26
Intergovernmental Revenues	742,983	62.28
State	503,311	42.19
State DHR Health Grants	145,431	12.19
Other local funds	58,325	4.89
Federal funds	35,915	3.01
Service Charges and Other Revenues	1,299,219	108.90
Service charge revenues	618,112	51.81
Other revenues	681,107	57.09

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	5,493,862	460.48
Administration	989,202	82.91
Financial administration	63,781	5.35
Tax commissioner	127,624	10.70
Tax assessor/appraiser	134,104	11.24
General administration	363,997	30.51
General government buildings	104,567	8.76
General insurance	150,587	12.62
Legal fees	44,542	3.73
Public Safety and Corrections	1,187,504	99.53
Sheriff's department	719,513	60.31
Police department	2,742	0.23
Correctional institute	44,485	3.73
Jail	288,588	24.19
Fire department	132,175	11.08
Courts	413,074	34.62
Superior court	118,786	9.96
State court	18,587	1.56
Juvenile and magistrate court	78,648	6.59
Probate court	103,151	8.65
Clerk of courts	93,901	7.87
Municipal court	0	0.00
Health and Human Services	1,115,107	93.47
County/municipal hospital	460,516	38.60
Payments to other hospitals	3,137	0.26
Public health	85,736	7.19
Public welfare and social services	151,136	12.67
Ambulance service	269,150	22.56
State DHR health grants	145,431	12.19
Public works	374,726	31.41
Parking facilities and meters	0	0.00
Natural resources	53,623	4.49
Garbage and trash collection	123,080	10.32
Garbage disposal (landfill)	198,022	16.60

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	924,086	77.45
Highways and streets	922,638	77.33
Drainage	1,448	0.12
Leisure services	155,820	13.06
Parks and recreation	122,600	10.28
Libraries	33,220	2.78
Education (non-school board)	6,423	0.54
Community Development	106,779	8.95
Building inspection and regulation	38,018	3.19
Community development	68,761	5.76
Other General Operating	221,141	18.54

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	396,034	33.19
Total Construction	436,727	36.61
1 Jail (Const.)	1,585,205	146.14
2 General administration (Const.)	1,179,702	111.40
3 Legal fees (Land)	783,840	76.70
4 Correctional institute (Const.)	759,258	69.21
5 Highways and streets (Const.)	678,210	58.25
6 Community development (Const.)	222,797	19.82
7 General government buildings (Const.)	232,949	19.15
8 Other expenditures (Const.)	189,071	18.05
9 Community development (Land)	216,186	17.59
10 Parks and recreation (Const.)	169,043	15.58
11 Public welfare and social services (Const.)	156,669	13.80
12 Highways and streets (Land)	129,898	11.05
13 Garbage and trash disposal (Const.)	109,739	10.28
14 Fire department (Const.)	91,544	8.44
15 Drainage (Const.)	96,945	7.76
16 Fire department (Land)	67,998	5.61
17 Garbage and trash collection (Land)	52,870	4.89
18 Other expenditures (Land)	54,106	4.35

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	0	0.00	0
General obligation bonds	3,065,000	254.59	4
Other long-term debt	0	0.00	0
Lease purchase debt	649,571	54.81	10
Short-term debt	718,263	60.60	10
Retired during year			
Revenue bonds	27,000	1.87	2
General obligation bonds	227,561	20.37	5
Other long-term debt	18,211	1.50	4
Lease purchase debt	169,164	14.35	15
Short-term debt	737,235	62.18	10
Outstanding end of year			
Revenue bonds	487,334	33.81	2
General obligation bonds	2,807,679	237.49	7
Other long-term debt	73,320	6.05	4
Lease purchase debt	1,094,944	93.19	14
Short-term debt	527,284	43.16	5
Interest paid			
Revenue bonds	34,855	2.42	2
General obligation bonds	91,738	7.84	7
Other long-term debt	6,497	0.56	3
Lease purchase debt	48,849	4.14	15
Short-term debt	25,547	2.15	10

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	502,350	40.38	7
Bond funds	2,581,369	233.65	3
General/other funds	3,286,230	275.44	25

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 Jails	lease pool	4,352,000	1
2 Multi-purpose	G.O.	3,775,000	3
3 Multi-purpose	lease pool	3,409,227	2
4 Public buildings	G.O.	2,522,500	2
5 Parks and recreation facilities	G.O.	1,834,108	1
6 Water/sewer system	revenue bond	858,000	1
7 All other	G.O.	724,821	2
8 All purposes	short-term	527,284	5
9 Highways, streets and drainage	lease pool	214,116	7
10 Fire protection	lease pool	177,777	7
11 Solid waste system	lease pool	132,885	3
12 Industrial revenue bonds	revenue bond	116,667	1

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	247,945	4	1,024,045	4
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	2,200	1	0	0
Solid waste system	358,707	3	366,391	3
Other enterprise funds	160,868	4	209,462	4

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	572,919	10.7%
Gross salaries and wages	1,681,842	31.4%
Total personnel expenditures	2,254,761	42.2%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,210.24	100.0%
1 Hospital charges	488.08	40.3%
2 Real and personal property taxes	164.73	13.6%
3 Special purpose sales tax	75.75	6.3%
4 Local option sales tax	57.67	4.8%
5 Landfill fees	42.47	3.5%
6 State intergovernmental revenues	42.19	3.5%
7 Public utilities taxes	32.46	2.7%
8 Fines, forfeits and court fees	29.53	2.4%
9 Solid waste system	29.16	2.4%
10 Motor vehicle taxes	21.95	1.8%
11 Insurance premiums taxes	21.73	1.8%
12 Water and sewer system	19.85	1.6%
13 Garbage and trash collection charges	16.45	1.4%
14 Ambulance charges	15.01	1.2%
15 Other enterprise funds	14.15	1.2%
16 State DHR health grants	12.19	1.0%
17 Interest earnings on investments	11.55	1.0%
18 Fee collections of county officers	10.30	0.9%
19 Other service charges	10.13	0.8%
20 Other local intergovernmental revenues	8.82	0.7%
21 Hotel/motel tax	8.77	0.7%
22 Tax collection fees	7.55	0.6%
23 Special assessments	7.18	0.6%
24 All additional revenues	6.52	0.5%
25 FIFA, penalties, interest and cost	6.39	0.5%
26 Building permits	6.36	0.5%
27 Federal intergovernmental revenues	5.46	0.5%
28 Alcoholic beverage taxes	4.12	0.3%
29 Mobile home taxes	4.12	0.3%
30 Other excise and special use taxes	4.11	0.3%
31 Parks and recreation charges	4.09	0.3%
32 Fire service subscription fees	3.74	0.3%
33 Receipts from sale of materials	3.44	0.3%
34 Intangible taxes (regular and recording)	3.23	0.3%
35 Rents and royalties	3.10	0.3%
36 Receipts from sale of real property	2.72	0.2%
37 Business licenses and occupational taxes	1.34	0.1%
38 Railroad equipment tax	1.29	0.1%
39 Franchise payments taxes	0.94	0.1%
40 Other licenses, permits and fees	0.73	0.1%
41 Alcoholic beverage taxes	0.69	0.1%
42 Airport	0.18	0.0%
43 Cemetery fees	0.00	0.0%
44 Electric supply system	0.00	0.0%
45 Gas supply system	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,398.32	100.0%
1 Debt service costs	447.27	32.0%
2 County/municipal hospital	126.17	9.0%
3 Correctional institute	101.38	7.3%
4 Water and sewer system	81.97	5.9%
5 Highways and streets	77.33	5.5%
6 Construction (non-utility)	66.79	4.8%
7 Sheriff's department	60.31	4.3%
8 Purchase of equipment and land	38.60	2.8%
9 General administration	30.51	2.2%
10 Solid waste system	29.78	2.1%
11 Jail	28.51	2.0%
12 Other general expenditures	28.13	2.0%
13 Ambulance service	24.64	1.8%
14 Garbage and trash disposal	23.64	1.7%
15 Other enterprise funds	18.42	1.3%
16 Garbage and trash collection	17.44	1.2%
17 General insurance	14.94	1.1%
18 Public welfare and social services	12.67	0.9%
19 State DHR health grants	12.19	0.9%
20 Community development	11.59	0.8%
21 Fire department	11.53	0.8%
22 Tax assessor/appraiser	11.24	0.8%
23 Clerk of courts	10.82	0.8%
24 Tax commissioner	10.70	0.8%
25 Parks and recreation	10.69	0.8%
26 Superior court	10.30	0.7%
27 General government buildings	9.94	0.7%
28 Probate court	8.65	0.6%
29 Financial administration	8.55	0.6%
30 Public health	7.77	0.6%
31 Payments to other hospitals	7.41	0.5%
32 Juvenile and magistrate court	6.59	0.5%
33 State Court	5.92	0.4%
34 Legal fees	5.12	0.4%
35 Building inspection and regulation	4.90	0.4%
36 Natural resources	4.69	0.3%
37 Education (general government)	4.44	0.3%
38 Libraries	2.90	0.2%
39 Police department	2.09	0.1%
40 Drainage	1.78	0.1%

County Group - F
 Number Reporting = 32
 Population Range = Less than 10,000
 2000 Population = 213,490

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	3,120,263	467.70
Property Taxes	1,326,572	198.84
Real and personal property taxes	1,050,215	157.42
All other property taxes	276,357	41.42
Sales Taxes	650,654	97.53
Local option sales taxes	286,326	42.92
MARTA tax	0	0.00
Special purpose sales tax	364,328	54.61
Excise and Special Use Taxes	159,909	23.97
Alcoholic beverage taxes	21,413	3.21
Insurance premiums taxes	133,309	19.98
Hotel/motel taxes	1,752	0.26
Franchise payments taxes	2,356	0.35
Other excise and special use taxes	1,078	0.16
Licenses, Permits and Fees	17,963	2.69
Intergovernmental Revenues	388,187	58.19
State	201,513	30.20
State DHR Health Grants	109,644	16.43
Other local funds	44,580	6.68
Federal funds	32,450	4.86
Service Charges and Other Revenues	576,977	86.48
Service charge revenues	190,327	28.53
Other revenues	386,650	57.95

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	2,721,836	407.98
Administration	609,523	91.36
Financial administration	38,729	5.81
Tax commissioner	83,368	12.50
Tax assessor/appraiser	77,430	11.61
General administration	257,550	38.60
General government buildings	68,851	10.32
General insurance	65,641	9.84
Legal fees	17,955	2.69
Public Safety and Corrections	525,009	78.69
Sheriff's department	340,710	51.07
Police department	0	0.00
Correctional institute	16,918	2.54
Jail	138,478	20.76
Fire department	28,904	4.33
Courts	256,642	38.47
Superior court	57,475	8.61
State court	11,245	1.69
Juvenile and magistrate court	37,687	5.65
Probate court	74,764	11.21
Clerk of courts	75,471	11.31
Municipal court	0	0.00
Health and Human Services	467,516	70.08
County/municipal hospital	12,998	1.95
Payments to other hospitals	6,733	1.01
Public health	62,253	9.33
Public welfare and social services	66,807	10.01
Ambulance service	209,081	31.34
State DHR health grants	109,644	16.43
Public works	186,345	27.93
Parking facilities and meters	0	0.00
Natural resources	41,297	6.19
Garbage and trash collection	64,895	9.73
Garbage disposal (landfill)	80,153	12.01

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	484,452	72.61
Highways and streets	483,929	72.54
Drainage	523	0.08
Leisure services	68,672	10.29
Parks and recreation	46,872	7.03
Libraries	21,801	3.27
Education (non-school board)	0	0.00
Community Development	23,594	3.54
Building inspection and regulation	8,513	1.28
Community development	15,081	2.26
Other General Operating	100,082	15.00

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	220,599	33.07
Total Construction	336,802	50.48
1 Correctional institute (Const.)	572,876	109.08
2 Public welfare and social services (Const.)	472,635	74.05
3 General government buildings (Const.)	363,686	50.59
4 Highways and streets (Const.)	281,796	38.06
5 Community development (Const.)	222,626	30.94
6 Jail (Const.)	236,873	30.57
7 Public health (Land)	164,478	28.41
8 Other expenditures (Const.)	149,147	15.74
9 Garbage and trash disposal (Const.)	149,269	15.59
10 Community development (Land)	95,345	15.09
11 Highways and streets (Land)	95,970	14.09
12 Fire department (Const.)	103,609	13.68
13 Garbage and trash collection (Const.)	86,000	10.03
14 Sheriffs department (Land)	49,757	6.99
15 Other expenditures (Land)	50,329	6.53
16 Garbage and trash collection (Land)	55,000	6.41
17 Ambulance service (Land)	48,252	6.23
18 General administration (Land)	31,066	4.35

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	865,300	133.16	1
General obligation bonds	73,880	9.48	1
Other long-term debt	566,716	72.00	7
Lease purchase debt	825,767	105.04	8
Short-term debt	566,937	68.93	10
Retired during year			
Revenue bonds	206,562	27.83	2
General obligation bonds	147,619	19.60	4
Other long-term debt	156,210	19.78	10
Lease purchase debt	67,483	9.59	20
Short-term debt	464,656	60.50	13
Outstanding end of year			
Revenue bonds	1,683,018	226.73	2
General obligation bonds	1,013,348	139.56	3
Other long-term debt	828,595	111.76	11
Lease purchase debt	458,448	62.63	19
Short-term debt	239,004	29.68	10
Interest paid			
Revenue bonds	88,682	11.95	2
General obligation bonds	38,986	5.18	4
Other long-term debt	41,183	5.34	9
Lease purchase debt	16,970	2.37	21
Short-term debt	14,083	1.79	15

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	175,791	22.44	5
Bond funds	2,234,395	233.31	1
General/other funds	1,310,381	198.02	31

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Amount (\$)	Number reporting
1 Solid waste system	G.O.	2,800,744	1
2 Jails	lease pool	2,697,000	1
3 Multi-purpose	other long-term	2,007,507	2
4 Water/sewer system	revenue bond	1,683,018	2
5 Public buildings	lease pool	1,183,003	3
6 Water/sewer system	other long-term	1,003,729	2
7 Solid waste system	other long-term	356,248	6
8 Jails	other long-term	291,216	1
9 All purposes	short-term	239,004	10
10 All other	other long-term	167,572	3
11 Highways, streets and drainage	lease pool	166,848	11
12 Fire protection	lease pool	113,136	2

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type (Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Amount (\$)	Number reporting	Amount (\$)	Number reporting
Water and sewer	228,639	5	443,480	6
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	0	0	0	0
Solid waste system	202,154	3	195,493	4
Other enterprise funds	115,057	4	198,505	4

Table 8. Average Personnel Expenditures for Current Operations

Category	Amount (\$)	As % of current operations
Employee benefits	243,234	9.3%
Gross salaries and wages	1,105,062	42.3%
Total personnel expenditures	1,348,297	51.6%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	635.89	100.0%
1 Real and personal property taxes	157.42	24.8%
2 Special purpose sales tax	61.93	9.7%
3 Local option sales tax	42.92	6.7%
4 Solid waste system	39.58	6.2%
5 Fines, forfeits and court fees	31.39	4.9%
6 State intergovernmental revenues	30.20	4.7%
7 Water and sewer system	28.06	4.4%
8 Motor vehicle taxes	24.06	3.8%
9 Ambulance charges	23.32	3.7%
10 Insurance premiums taxes	19.98	3.1%
11 Other enterprise funds	17.58	2.8%
12 State DHR health grants	16.43	2.6%
13 Other local intergovernmental revenues	14.46	2.3%
14 Garbage and trash collection charges	13.50	2.1%
15 Landfill fees	12.45	2.0%
16 Federal intergovernmental revenues	10.57	1.7%
17 Public utilities taxes	8.87	1.4%
18 Fee collections of county officers	7.87	1.2%
19 Other service charges	7.27	1.1%
20 Interest earnings on investments	7.07	1.1%
21 All additional revenues	7.01	1.1%
22 Tax collection fees	6.33	1.0%
23 Receipts from sale of materials	5.95	0.9%
24 Parks and recreation charges	5.54	0.9%
25 Special assessments	4.92	0.8%
26 FIFA, penalties, interest and cost	4.51	0.7%
27 Mobile home taxes	3.70	0.6%
28 Receipts from sale of real property	3.55	0.6%
29 Rents and royalties	3.49	0.5%
30 Alcoholic beverage taxes	3.43	0.5%
31 Other excise and special use taxes	2.89	0.5%
32 Intangible taxes (regular and recording)	2.06	0.3%
33 Building permits	1.65	0.3%
34 Hotel/motel tax	1.33	0.2%
35 Railroad equipment tax	1.28	0.2%
36 Business licenses and occupational taxes	1.20	0.2%
37 Other licenses, permits and fees	0.99	0.2%
38 Franchise payments taxes	0.76	0.1%
39 Alcoholic beverage taxes	0.38	0.1%
40 Airport	0.00	0.0%
41 Cemetery fees	0.00	0.0%
42 Electric supply system	0.00	0.0%
43 Fire service subscription fees	0.00	0.0%
44 Gas supply system	0.00	0.0%
45 Hospital charges	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Parking facilities and meters	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,591.57	100.0%
1 Debt service costs	756.26	47.5%
2 Correctional institute	103.08	6.5%
3 Highways and streets	72.54	4.6%
4 Construction (non-utility)	69.30	4.4%
5 Water and sewer system	59.79	3.8%
6 Sheriff's department	51.07	3.2%
7 General administration	38.60	2.4%
8 Ambulance service	35.53	2.2%
9 Solid waste system	35.26	2.2%
10 Payments to other hospitals	34.09	2.1%
11 Purchase of equipment and land	33.30	2.1%
12 Other enterprise funds	30.33	1.9%
13 Jail	24.71	1.6%
14 Garbage and trash collection	20.49	1.3%
15 Other general expenditures	20.01	1.3%
16 County/municipal hospital	18.28	1.1%
17 State DHR health grants	16.43	1.0%
18 Garbage and trash disposal	15.43	1.0%
19 Clerk of courts	13.15	0.8%
20 General insurance	12.63	0.8%
21 Tax commissioner	12.50	0.8%
22 Tax assessor/appraiser	11.61	0.7%
23 Probate court	11.21	0.7%
24 General government buildings	10.79	0.7%
25 Public welfare and social services	10.01	0.6%
26 Public health	9.33	0.6%
27 Superior court	9.25	0.6%
28 Financial administration	8.58	0.5%
29 Parks and recreation	7.63	0.5%
30 State Court	7.15	0.4%
31 Natural resources	6.79	0.4%
32 Juvenile and magistrate court	6.02	0.4%
33 Fire department	4.65	0.3%
34 Community development	3.77	0.2%
35 Legal fees	3.63	0.2%
36 Building inspection and regulation	3.54	0.2%
37 Libraries	3.46	0.2%
38 Drainage	1.36	0.1%

Consolidated Group -
Number Reporting =
Population Range =
2000 Population =

T
3
All Groups
487,555

Table 1. General Revenues by Source

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	162,617,295	1,000.61
Property Taxes	42,951,303	264.29
Real and personal property taxes	31,557,776	194.18
All other property taxes	11,393,527	70.11
Sales Taxes	51,306,116	315.69
Local option sales taxes	25,720,143	158.26
MARTA tax	0	0.00
Special purpose sales tax	25,585,973	157.43
Excise and Special Use Taxes	18,094,034	111.34
Alcoholic beverage taxes	2,670,529	16.43
Insurance premiums taxes	6,397,198	39.36
Hotel/motel taxes	2,018,736	12.42
Franchise payments taxes	6,763,249	41.62
Other excise and special use taxes	244,321	1.50
Licenses, Permits and Fees	7,007,432	43.12
Intergovernmental Revenues	19,781,811	121.72
State	8,118,484	49.95
State DHR Health Grants	7,636,716	46.99
Other local funds	151,822	0.93
Federal funds	3,874,789	23.84
Service Charges and Other Revenues	23,476,600	144.46
Service charge revenues	6,994,027	43.04
Other revenues	16,482,573	101.42

Table 2. General Operating Expenditures by Category

Purpose	Average amount (\$)	Per capita amount (\$)
Total General Operating	117,795,358	724.81
Administration	21,033,519	129.42
Financial administration	3,411,315	20.99
Tax commissioner	1,133,972	6.98
Tax assessor/appraiser	964,997	5.94
General administration	11,519,035	70.88
General government buildings	2,830,638	17.42
General insurance	652,325	4.01
Legal fees	521,236	3.21
Public Safety and Corrections	46,508,394	286.17
Sheriff's department	11,637,263	71.61
Police department	11,086,456	68.22
Correctional institute	3,256,544	20.04
Jail	8,438,322	51.92
Fire department	12,089,808	74.39
Courts	6,555,023	40.33
Superior court	2,112,064	13.00
State court	1,357,094	8.35
Juvenile and magistrate court	825,629	5.08
Probate court	291,545	1.79
Clerk of courts	1,179,790	7.26
Municipal court	788,900	4.85
Health and Human Services	14,081,782	86.65
County/municipal hospital	0	0.00
Payments to other hospitals	3,656,266	22.50
Public health	1,269,028	7.81
Public welfare and social services	477,293	2.94
Ambulance service	1,042,479	6.41
State DHR health grants	7,636,716	46.99
Public works	1,908,919	11.75
Parking facilities and meters	265,576	1.63
Natural resources	93,750	0.58
Garbage and trash collection	1,549,593	9.53
Garbage disposal (landfill)	0	0.00

Table 2. General Operating Expenditures by Category (Cont.)

Purpose	Average amount (\$)	Per capita amount (\$)
Highways, streets and drainage	7,681,141	47.26
Highways and streets	6,656,686	40.96
Drainage	1,024,455	6.30
Leisure services	8,149,173	50.14
Parks and recreation	7,180,506	44.18
Libraries	968,666	5.96
Education (non-school board)	0	0.00
Community Development	6,890,104	42.40
Building inspection and regulation	1,626,738	10.01
Community development	5,263,365	32.39
Other General Operating	4,987,304	30.69

Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)

Purpose	Average amount (\$)	Per capita amount (\$)
Total Equipment, Land and Structures	6,463,879	39.77
Total Construction	21,526,186	132.45
1 Highways and streets (Const.)	9,139,259	56.24
2 Parks and recreation (Const.)	6,125,681	37.69
3 Jail (Const.)	4,034,547	28.04
4 General administration (Const.)	2,534,358	24.97
5 Community development (Land)	2,153,439	11.16
6 Police department (Land)	1,289,607	8.96
7 Other expenditures (Land)	1,287,476	7.92
8 Police department (Const.)	677,878	6.68
9 Libraries (Const.)	1,277,175	6.39
10 Community development (Const.)	842,497	5.86
11 Financial administration (Land)	1,098,019	5.69
12 Fire department (Const.)	467,692	4.61
13 General government buildings (Const.)	715,878	4.40
14 Other expenditures (Const.)	641,163	4.26
15 Sheriffs department (Land)	567,137	3.49

**Table 4. Amount of Debt Issued, Retired, Outstanding at End of Year
and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued during year			
Revenue bonds	53,637,500	277.87	2
General obligation bonds	0	0.00	0
Other long-term debt	0	0.00	0
Lease purchase debt	3,042,734	15.76	2
Short-term debt	0	0.00	0
Retired during year			
Revenue bonds	2,912,406	17.92	3
General obligation bonds	4,753,333	29.25	3
Other long-term debt	876,728	5.39	3
Lease purchase debt	1,255,204	7.72	3
Short-term debt	0	0.00	0
Outstanding end of year			
Revenue bonds	89,856,238	552.90	3
General obligation bonds	18,441,667	113.47	3
Other long-term debt	11,430,712	70.33	3
Lease purchase debt	5,622,175	34.59	3
Short-term debt	0	0.00	0
Interest paid			
Revenue bonds	3,056,137	18.80	3
General obligation bonds	868,123	5.34	3
Other long-term debt	645,658	3.97	3
Lease purchase debt	423,167	2.60	3
Short-term debt	0	0.00	0

Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	9,639,127	59.31	3
Bond funds	45,921,241	282.56	3
General/other funds	156,281,151	961.62	3

Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)

Purpose	Type of issue	Average amount (\$)	Number reporting
1 Water/sewer system	revenue bond	72,183,333	3
2 Multi-purpose	G.O.	51,985,000	1
3 Water/sewer system	other long-term	20,032,135	1
4 All other	revenue bond	15,978,812	3
5 All other	other long-term	4,753,333	3
6 Solid waste system	revenue bond	4,200,000	1
7 All other	lease pool	3,802,617	3
8 Public buildings	lease pool	3,576,185	1
9 Public buildings	G.O.	1,880,000	1
10 Multi-purpose	lease pool	1,430,000	1
11 Highways, streets and drainage	G.O.	1,025,000	1
12 Parks and recreation facilities	revenue bond	712,278	1
13 Jails	G.O.	435,000	1
14 Law enforcement and corrections	lease pool	346,566	1
15 Fire protection	lease pool	105,922	1

Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

Type of fund	---- Revenues ----		---- Expenditures ----	
	Average amount (\$)	Number reporting	Average amount (\$)	Number reporting
Water and sewer	46,834,132	2	37,596,755	2
Electric supply	0	0	0	0
Gas supply	0	0	0	0
Airport	6,101,859	2	5,368,479	2
Solid waste system	6,667,550	3	5,953,782	3
Other enterprise funds	3,819,574	3	6,195,865	3

Table 8. Average Personnel Expenditures for Current Operations

Category	Average amount (\$)	As % of current operations
Employee benefits	16,671,710	15.1%
Gross salaries and wages	61,196,488	55.6%
Total personnel expenditures	77,868,199	70.7%

Table 9. Ranking of Per Capita Revenues by Type

Purpose	Per capita amount (\$)	Percent of total revenues
Total per capita revenues	1,474.33	100.0%
1 Water and sewer system	310.92	21.1%
2 Real and personal property taxes	194.18	13.2%
3 Local option sales tax	158.26	10.7%
4 Special purpose sales tax	157.43	10.7%
5 Franchise payments taxes	67.35	4.6%
6 State intergovernmental revenues	49.95	3.4%
7 Interest earnings on investments	48.64	3.3%
8 Public utilities taxes	47.83	3.2%
9 State DHR health grants	46.99	3.2%
10 Solid waste system	41.03	2.8%
11 Airport	40.51	2.7%
12 Insurance premiums taxes	39.36	2.7%
13 Fines, forfeits and court fees	37.05	2.5%
14 Business licenses and occupational taxes	32.60	2.2%
15 Other service charges	31.05	2.1%
16 Motor vehicle taxes	25.38	1.7%
17 Federal intergovernmental revenues	23.84	1.6%
18 Other enterprise funds	23.50	1.6%
19 Alcoholic beverage taxes	16.43	1.1%
20 Hotel/motel tax	12.42	0.8%
21 Tax collection fees	8.87	0.6%
22 Ambulance charges	8.62	0.6%
23 Parks and recreation charges	6.39	0.4%
24 Rents and royalties	5.42	0.4%
25 Building permits	4.91	0.3%
26 All additional revenues	4.84	0.3%
27 Alcoholic beverage taxes	4.49	0.3%
28 Fee collections of county officers	4.25	0.3%
29 Intangible taxes (regular and recording)	3.72	0.3%
30 Parking facilities and meters	3.43	0.2%
31 Receipts from sale of materials	3.00	0.2%
32 Receipts from sale of real property	2.81	0.2%
33 FIFA, penalties, interest and cost	2.70	0.2%
34 Other excise and special use taxes	1.90	0.1%
35 Other local intergovernmental revenues	1.58	0.1%
36 Other licenses, permits and fees	1.11	0.1%
37 Mobile home taxes	0.92	0.1%
38 Fire service subscription fees	0.30	0.0%
39 Railroad equipment tax	0.28	0.0%
40 Garbage and trash collection charges	0.04	0.0%
41 Cemetery fees	0.01	0.0%
42 Electric supply system	0.00	0.0%
43 Gas supply system	0.00	0.0%
44 Hospital charges	0.00	0.0%
45 Landfill fees	0.00	0.0%
46 MARTA sales tax	0.00	0.0%
47 Special assessments	0.00	0.0%

Table 10. Ranking of Per Capita Expenditures by Type

Purpose	Per capita amount (\$)	Percent of total expenditures
Total per capita expenditures	1,431.36	100.0%
1 Water and sewer system	249.59	17.4%
2 Construction (non-utility)	132.45	9.3%
3 Police department	115.57	8.1%
4 Debt service costs	91.01	6.4%
5 Fire department	74.39	5.2%
6 Sheriff's department	71.61	5.0%
7 General administration	70.88	5.0%
8 Jail	51.92	3.6%
9 State DHR health grants	46.99	3.3%
10 Parks and recreation	44.18	3.1%
11 Highways and streets	40.96	2.9%
12 Purchase of equipment and land	39.77	2.8%
13 Other enterprise funds	38.12	2.7%
14 Solid waste system	36.63	2.6%
15 Airport	35.64	2.5%
16 Community development	32.39	2.3%
17 Other general expenditures	30.69	2.1%
18 Garbage and trash collection	23.27	1.6%
19 Payments to other hospitals	22.50	1.6%
20 Financial administration	20.99	1.5%
21 Correctional institute	20.04	1.4%
22 General government buildings	17.42	1.2%
23 Ambulance service	16.79	1.2%
24 Superior court	13.00	0.9%
25 Drainage	10.68	0.7%
26 Building inspection and regulation	10.01	0.7%
27 Libraries	9.65	0.7%
28 State Court	8.35	0.6%
29 Public health	7.81	0.5%
30 Clerk of courts	7.26	0.5%
31 Tax commissioner	6.98	0.5%
32 General insurance	6.80	0.5%
33 Tax assessor/appraiser	5.94	0.4%
34 Juvenile and magistrate court	5.08	0.4%
35 Municipal court	4.85	0.3%
36 Legal fees	3.21	0.2%
37 Public welfare and social services	2.94	0.2%
38 Parking facilities and meters	2.64	0.2%
39 Probate court	1.79	0.1%
40 Natural resources	0.58	0.0%

Appendix A: Glossary

General Items

Average Amount (\$): Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

Enterprise Funds: All fund activities of the government that are self-supporting. Examples would be trash and garbage collection, parking garages, ports, hospitals, golf courses, housing and self-insurance pools.

General Capital Expenditures: Purchases of land, equipment, and structures; and construction for all non-enterprise fund functions.

General Obligation Bonds: Bonded indebtedness backed by the “full faith and credit” of the local government.

General Operating Expenditures: Expenditures for current operations of all non-enterprise functions.

General Revenues: All revenues except revenues from enterprise funds and borrowed money.

Interest Paid: Interest payments on outstanding debt paid during the fiscal year.

Intergovernmental Revenues: Revenues received from other units or levels of government, including grants and transfer payments to the local government.

Other Long-Term Debt: Other forms of debt, which cannot be assigned as revenue bond debt, general obligation debt, or lease purchase debt.

Per Capita Amount: Total amount for any item or category divided by the total 2000 population of the jurisdictions reporting the amount.

Revenue Bonds: Bonded indebtedness backed by anticipated revenues derived from the project for which the money was borrowed.

Short-Term Debt: Indebtedness other than bonds, amortized within the calendar year in which the funds are borrowed.

Use of Money and Property Revenues: Primarily interest on invested funds, and, to a lesser extent, funds derived from rents and royalties.

Utilities: Enterprise funds, such as water and/or sewer systems, natural gas systems, public airports, and solid waste systems.

Terms Used in Table 9

DHR Health Grants: State grants-in-aid for physical and mental health centers to local health departments. Considered as “State Intergovernmental Revenues” elsewhere in this report, but broken out in this particular Table. (See also, State Intergovernmental Revenue.)

Miscellaneous Other Taxes: All taxes not listed elsewhere in Table 9.

Other Charges: Service charges not listed elsewhere in Table 9.

Other Licenses: Licenses not listed elsewhere in Table 9.

Other Miscellaneous Revenue: All revenue not listed elsewhere in Table 9.

Receipts from Sale of Materials: Proceeds from the sale of materials other than real property.

State Intergovernmental Revenue: Includes all revenues derived from state government except DHR Health Grants. (See also, DHR Health Grants.)

Total State Intergovernmental Revenue: DHR Health Grants plus State Intergovernmental Revenue.

Terms Used in Table 10

County Hospital, DHR Health Grants and Public Health: Regarded as separate expenditure categories for purposes of Table 10.

Other Current Expenditures: Expenditures for current operations (non-capital expenditures) not listed elsewhere in Table 10.

Appendix B: Data Categories

General Revenues

Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

Sales Taxes

- Local option sales tax
- MARTA tax ¹
- Special purpose sales tax

Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Revenues of county boards of health
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer tax
- Other intergovernmental revenues

Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal
- DHR physical and mental health grants

Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

Other revenues

- Interest earnings on investments
- Fines, forfeits and court fees
- Fee collections of county officers
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)
- Cemetery fees
- Rents and royalties
- All additional revenues

Enterprise Fund Revenues

By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

By Type of Revenues

- Operating revenue
- Other revenue

General Expenditures

Administration

- Financial administration
- Tax commissioner
- Tax assessor/appraiser
- General administration
- General government buildings
- General insurance
- Legal fees

Courts

- Superior court
- State court
- Juvenile and magistrate court
- Probate court
- Clerk of courts
- Municipal court²

Public Safety and Corrections

- Sheriff's department
- Police department
- Correctional institute
- Jail
- Fire department

Community Development

- Community development
- Building inspection and regulation

Highways

- Highways, roads and bridges
- Drainage

Health and Human Service

- County hospital

¹ DeKalb and Fulton Counties only

² Consolidated governments only

Payments to other hospitals
Public health
Public welfare
Ambulance service
DHR physical and mental health grants

Leisure Services
Parks and recreation
Libraries

Public Works
Parking facilities
Natural resources
Garbage and trash collection
Garbage and trash disposal (landfill)

Education
Expenditure by general government

Other Expenditures

Enterprise Fund Expenditures

By Purpose
Water and sewer system
Electric supply system
Gas supply system
Airport
Solid waste system
Other enterprise funds

By Type of Expenditure
Current operations
Purchase of land, equipment and structures
Construction
Interest expense

Personnel Expenditures

Employee benefits
Salaries and wages for current operations
Salaries and wages for construction

Intergovernmental Expenditures

By Purpose
Parks and recreation
Jails
Fire protection
Police protection
Public health

Hospitals
Libraries
Public welfare
Garbage and trash collection
Garbage and trash disposal
Highways, streets and drainage
Water/sewer system
Electric supply system
Gas supply system
Public transit
Airport
Other purposes

Debt

Bond Debt, by Purpose

Airport
Education (non-school board)
Electric utility system
Fire protection
Gas utility system
Industrial revenue bonds
Law enforcement and corrections
Multi-purpose
Parks and recreation facilities
Public buildings
Public transit system
Solid waste systems
Streets, roads and highways
Water system
Other

Debt Issued, Retired, Interest Paid and Amount Outstanding
at Beginning and End of Year

Revenue bonds
General obligation bonds
Other long-term debt
Lease pool/Capital purchase
Short-term debt

Cash and Investment Assets Held at End of Fiscal Year

Cash and Deposits
Federal Securities
Federal Agency Securities
State and Local Government Securities

Cash and Investment Assets Held, by Type

Sinking funds
Bond funds
Held in other funds

Appendix C: Index to County and Consolidated Governments

County	2000 Population	Group	Responded to survey	County	2000 Population	Group	Responded to survey
1 Appling	17,419	D	Yes	41 Crawford	12,495	E	Yes
2 Athens-Clarke *	101,489	A	Yes	42 Crisp	21,996	D	Yes
3 Atkinson	7,609	F	Yes	43 Dade	15,154	D	Yes
4 Augusta/Richmond *	199,775	A	Yes	44 Dawson	15,999	D	Yes
5 Bacon	10,103	E	Yes	45 Decatur	28,240	C	Yes
6 Baker	4,074	F	Yes	46 DeKalb	665,865	A	Yes
7 Baldwin	44,700	C	Yes	47 Dodge	19,171	D	Yes
8 Banks	14,422	E	Yes	48 Dooly	11,525	E	Yes
9 Barrow	46,144	C	Yes	49 Dougherty	96,065	B	Yes
10 Bartow	76,019	B	Yes	50 Douglas	92,174	B	Yes
11 Ben Hill	17,484	D	Yes	51 Early	12,354	E	Yes
12 Berrien	16,235	D	Yes	52 Echols	3,754	F	Yes
13 Bibb	153,887	A	Yes	53 Effingham	37,535	C	Yes
14 Bleckley	11,666	E	Yes	54 Elbert	20,511	D	Yes
15 Brantley	14,629	E	Yes	55 Emanuel	21,837	D	Yes
16 Brooks	16,450	D	Yes	56 Evans	10,495	E	Yes
17 Bryan	23,417	D	Yes	57 Fannin	19,798	D	Yes
18 Bulloch	55,983	B	Yes	58 Fayette	91,263	B	Yes
19 Burke	22,243	D	Yes	59 Floyd	90,565	B	Yes
20 Butts	19,522	D	Yes	60 Forsyth	98,407	B	Yes
21 Calhoun	6,320	F	Yes	61 Franklin	20,285	D	Yes
22 Camden	43,664	C	Yes	62 Fulton	816,006	A	Yes
23 Candler	9,577	F	Yes	63 Gilmer	23,456	D	Yes
24 Carroll	87,268	B	Yes	64 Glascock	2,556	F	Yes
25 Catoosa	53,282	B	Yes	65 Glynn	67,568	B	Yes
26 Charlton	10,282	E	Yes	66 Gordon	44,104	C	Yes
27 Chatham	232,048	A	Yes	67 Grady	23,659	D	Yes
28 Chattahoochee	14,882	E	Yes	68 Greene	14,406	E	Yes
29 Chattooga	25,470	C	Yes	69 Gwinnett	588,448	A	Yes
30 Cherokee	141,903	A	Yes	70 Habersham	35,902	C	Yes
31 Clay	3,357	F	Yes	71 Hall	139,277	A	Yes
32 Clayton	236,517	A	Yes	72 Hancock	10,076	E	Yes
33 Clinch	6,878	F	Yes	73 Haralson	25,690	C	Yes
34 Cobb	607,751	A	Yes	74 Harris	23,695	D	Yes
35 Coffee	37,413	C	Yes	75 Hart	22,997	D	Yes
36 Colquitt	42,053	C	Yes	76 Heard	11,012	E	Yes
37 Columbia	89,288	B	Yes	77 Henry	119,341	A	Yes
38 Columbus/Muscogee *	186,291	A	Yes	78 Houston	110,765	A	Yes
39 Cook	15,771	D	Yes	79 Irwin	9,931	F	Yes
40 Coweta	89,215	B	Yes	80 Jackson	41,589	C	Yes

Appendix C: Index to County and Consolidated Governments

County	2000 Population	Group	Responded to survey	County	2000 Population	Group	Responded to survey
81 Jasper	11,426	E	Yes	121 Randolph	7,791	F	Yes
82 Jeff Davis	12,684	E	Yes	122 Rockdale	70,111	B	Yes
83 Jefferson	17,266	D	Yes	123 Schley	3,766	F	Yes
84 Jenkins	8,575	F	Yes	124 Screven	15,374	D	Yes
85 Johnson	8,560	F	Yes	125 Seminole	9,369	F	Yes
86 Jones	23,639	D	Yes	126 Spalding	58,417	B	Yes
87 Lamar	15,912	D	Yes	127 Stephens	25,435	C	Yes
88 Lanier	7,241	F	Yes	128 Stewart	5,252	F	Yes
89 Laurens	44,874	C	Yes	129 Sumter	33,200	C	Yes
90 Lee	24,757	D	Yes	130 Talbot	6,498	F	Yes
91 Liberty	61,610	B	Yes	131 Taliaferro	2,077	F	Yes
92 Lincoln	8,348	F	Yes	132 Tattnall	22,305	D	Yes
93 Long	10,304	E	Yes	133 Taylor	8,815	F	Yes
94 Lowndes	92,115	B	Yes	134 Telfair	11,794	E	Yes
95 Lumpkin	21,016	D	Yes	135 Terrell	10,970	E	Yes
96 Macon	14,074	E	Yes	136 Thomas	42,737	C	Yes
97 Madison	25,730	C	Yes	137 Tift	38,407	C	Yes
98 Marion	7,144	F	Yes	138 Toombs	26,067	C	Yes
99 McDuffie	21,231	D	Yes	139 Towns	9,319	F	Yes
100 McIntosh	10,847	E	Yes	140 Treutlen	6,854	F	Yes
101 Meriwether	22,534	D	Yes	141 Troup	58,779	B	Yes
102 Miller	6,383	F	Yes	142 Turner	9,504	F	Yes
103 Mitchell	23,932	D	Yes	143 Twiggs	10,590	E	Yes
104 Monroe	21,757	D	Yes	144 Union	17,289	D	Yes
105 Montgomery	8,270	F	Yes	145 Upson	27,597	C	Yes
106 Morgan	15,457	D	Yes	146 Walker	61,053	B	Yes
107 Murray	36,506	C	Yes	147 Walton	60,687	B	Yes
108 Newton	62,001	B	Yes	148 Ware	35,483	C	Yes
109 Oconee	26,225	C	Yes	149 Warren	6,336	F	Yes
110 Oglethorpe	12,635	E	Yes	150 Washington	21,176	D	Yes
111 Paulding	81,678	B	Yes	151 Wayne	26,565	C	Yes
112 Peach	23,668	D	Yes	152 Webster	2,390	F	Yes
113 Pickens	22,983	D	Yes	153 Wheeler	6,179	F	Yes
114 Pierce	15,636	D	Yes	154 White	19,944	D	Yes
115 Pike	13,688	E	Yes	155 Whitfield	83,525	B	Yes
116 Polk	38,127	C	Yes	156 Wilcox	8,577	F	Yes
117 Pulaski	9,588	F	Yes	157 Wilkes	10,687	E	Yes
118 Putnam	18,812	D	Yes	158 Wilkinson	10,220	E	Yes
119 Quitman	2,598	F	Yes	159 Worth	21,967	D	Yes
120 Rabun	15,050	D	Yes				

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